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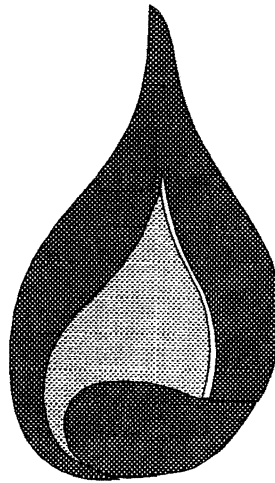
YEAR ENDING 2002

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**ANNUAL REPORT
OF**

MILLER OIL COMPANY

GAS UTILITY



TO THE
PUBLIC SERVICE COMMISSION
STATE OF MONTANA
1701 PROSPECT AVENUE
PO BOX 202601
HELENA, MT 59620-2601

Year: **2002**

| | | |
|--------------------------------|---|--|
| 1. | Legal Name of Respondent: | Miller Oil Company |
| 2. | Name Under Which Respondent Does Business: | The City Line |
| 3. | Date Utility Service First Offered in Montana | Aproximately 1960; Miller Oil purchased in in 1997 |
| 4. | Address to send Correspondence Concerning Report: | Box 408 Culbertson, Montana 59218 |
| 5. | Person Responsible for This Report: | Gordon Miller |
| 5a. | Telephone Number: | (406) 787-6271 |
| Control Over Respondent | | |
| 1. | If direct control over the respondent was held by another entity at the end of year provide the following: | |
| | 1a. Name and address of the controlling organization or person: | N/A |
| | 1b. Means by which control was held: | |
| | 1c. Percent Ownership: | |

SCHEDULE 2

| Board of Directors | | | | |
|--------------------|--|-------------|----------------|--------------|
| Line No. | Name of Director and Address (City, State) | | | Remuneration |
| | (a) | | | (b) |
| 1 | Gordon W. Miller | Box 408 | Culbertson, MT | 0 |
| 2 | Vicki Miller | Box 408 | Culbertson, MT | 0 |
| 3 | Matthew W. Miller | 206 N Adams | Plentywood, MT | 0 |
| 4 | Kevin G. Miller | Box 255 | Culbertson, MT | 0 |
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Officers

Year: 2002

| Line No. | Title of Officer (a) | Department Supervised (b) | Name (c) |
|----------|-------------------------|------------------------------|-------------------|
| 1 | President | | Gordon W. Miller |
| 2 | Vice President | | Matthew W. Miller |
| 3 | Treasurer | | Kevin G. Miller |
| 4 | Secretary | | Vicki Miller |
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CORPORATE STRUCTURE

Year: 2002

| | Subsidiary/Company Name | Line of Business | Earnings | Percent of Total |
|----|-------------------------|------------------|----------|------------------|
| 1 | Miller Oil Company | Retail Propane | | 100.00% |
| 2 | | | | 0.00% |
| 3 | | | | 0.00% |
| 4 | | | | 0.00% |
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| 44 | | | | 0.00% |
| 45 | | | | 0.00% |
| 46 | | | | 0.00% |
| 47 | | | | 0.00% |
| 48 | | | | 0.00% |
| 49 | | | | 0.00% |
| 50 | TOTAL | | 0 | |

CORPORATE ALLOCATIONS

Year: 2002

| | Items Allocated | Classification | Allocation Method | \$ to MT Utility | MT % | \$ to Other |
|----|-----------------|----------------|-------------------|------------------|-------|-------------|
| 1 | | N/A | | | 0.00% | |
| 2 | | | | | 0.00% | |
| 3 | | | | | 0.00% | |
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| 29 | | | | | 0.00% | |
| 30 | | | | | 0.00% | |
| 31 | | | | | 0.00% | |
| 32 | | | | | 0.00% | |
| 33 | | | | | 0.00% | |
| 34 | TOTAL | | | 0 | 0.00% | 0 |

AFFILIATE TRANSACTIONS - PRODUCTS & SERVICES PROVIDED TO UTILITY

Year: 2002

| Line No. | (a) Affiliate Name | (b) Products & Services | (c) Method to Determine Price | (d) Charges to Utility | (e) % Total Affil. Revs. | (f) Charges to MT Utility |
|----------|-----------------------|----------------------------|----------------------------------|---------------------------|-----------------------------|------------------------------|
| 1 | None | | | | | |
| 2 | | | | | | |
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| 31 | | | | | | |
| 32 | TOTAL | | | 0 | | 0 |

Company Name: Miller Oil Company DBA The City Line

SCHEDULE 7

AFFILIATE TRANSACTIONS - PRODUCTS & SERVICES PROVIDED BY UTILITY

Year: 2002

| Line No. | (a) Affiliate Name | (b) Products & Services | (c) Method to Determine Price | (d) Charges to Affiliate | (e) % Total Affil. Exp. | (f) Revenues to MT Utility |
|----------|-----------------------|----------------------------|----------------------------------|-----------------------------|----------------------------|-------------------------------|
| 1 | None | | | | | |
| 2 | | | | | | |
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| 31 | | | | | | |
| 32 | TOTAL | | | 0 | | 0 |

MONTANA UTILITY INCOME STATEMENT

Year: 2002

| | Account Number & Title | Last Year | This Year | % Change |
|----|--|----------------|----------------|----------------|
| 1 | 400 Operating Revenues | 311,612 | 320,789 | 2.95% |
| 2 | | | | |
| 3 | Operating Expenses | | | |
| 4 | 401 Operation Expenses | 226,242 | 251,302 | 11.08% |
| 5 | 402 Maintenance Expense | | | 0.00% |
| 6 | 403 Depreciation Expense | 9,578 | 11,530 | 20.38% |
| 7 | 404-405 Amort. & Depl. of Gas Plant | | | 0.00% |
| 8 | 406 Amort. of Gas Plant Acquisition Adjustments | | | 0.00% |
| 9 | 407.1 Amort. of Property Losses, Unrecovered Plant | | | 0.00% |
| 10 | & Regulatory Study Costs | | | 0.00% |
| 11 | 407.2 Amort. of Conversion Expense | | | 0.00% |
| 12 | 408.1 Taxes Other Than Income Taxes | 3,357 | 2,182 | -35.00% |
| 13 | 409.1 Income Taxes - Federal | | | 0.00% |
| 14 | - Other | | | 0.00% |
| 15 | 410.1 Provision for Deferred Income Taxes | | | 0.00% |
| 16 | 411.1 (Less) Provision for Def. Inc. Taxes - Cr. | | | 0.00% |
| 17 | 411.4 Investment Tax Credit Adjustments | | | 0.00% |
| 18 | 411.6 (Less) Gains from Disposition of Utility Plant | | | 0.00% |
| 19 | 411.7 Losses from Disposition of Utility Plant | | | 0.00% |
| 20 | TOTAL Utility Operating Expenses | 239,177 | 265,014 | 10.80% |
| 21 | NET UTILITY OPERATING INCOME | 72,435 | 55,775 | -23.00% |

MONTANA REVENUES

SCHEDULE 9

| | Account Number & Title | Last Year | This Year | % Change |
|----|--|----------------|----------------|----------------|
| 1 | Sales of Gas | | | |
| 2 | 480 Residential | 308,130 | 319,863 | 3.81% |
| 3 | 481 Commercial & Industrial - Small | | | 0.00% |
| 4 | Commercial & Industrial - Large | | | 0.00% |
| 5 | 482 Other Sales to Public Authorities | | | 0.00% |
| 6 | 484 Interdepartmental Sales | | | 0.00% |
| 7 | 485 Intracompany Transfers | | | 0.00% |
| 8 | TOTAL Sales to Ultimate Consumers | 308,130 | 319,863 | 3.81% |
| 9 | 483 Sales for Resale | | | 0.00% |
| 10 | TOTAL Sales of Gas | 308,130 | 319,863 | 3.81% |
| 11 | Other Operating Revenues | | | |
| 12 | 487 Forfeited Discounts & Late Payment Revenues | | | 0.00% |
| 13 | 488 Miscellaneous Service Revenues | 1,380 | 1,123 | -18.62% |
| 14 | 489 Revenues from Transp. of Gas for Others | | | 0.00% |
| 15 | 490 Sales of Products Extracted from Natural Gas | | | 0.00% |
| 16 | 491 Revenues from Nat. Gas Processed by Others | | | 0.00% |
| 17 | 492 Incidental Gasoline & Oil Sales | | | 0.00% |
| 18 | 493 Rent From Gas Property | | | 0.00% |
| 19 | 494 Interdepartmental Rents | | | 0.00% |
| 20 | 495 Other Gas Revenues | 2,101 | (198) | -109.42% |
| 21 | TOTAL Other Operating Revenues | 3,481 | 925 | -73.43% |
| 22 | Total Gas Operating Revenues | 311,611 | 320,788 | 2.95% |
| 23 | | | | |
| 24 | 496 (Less) Provision for Rate Refunds | | | 0.00% |
| 25 | | | | |
| 26 | TOTAL Oper. Revs. Net of Pro. for Refunds | 311,611 | 320,788 | 2.95% |
| 27 | | | | |

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MONTANA OPERATION & MAINTENANCE EXPENSES

Year: 2002

| Account Number & Title | | | Last Year | This Year | % Change |
|------------------------|---|---|-----------|-----------|----------|
| 1 | Production Expenses | | | | |
| 2 | Production & Gathering - Operation | | | | |
| 3 | 750 | Operation Supervision & Engineering | NONE | NONE | #VALUE! |
| 4 | 751 | Production Maps & Records | | | 0.00% |
| 5 | 752 | Gas Wells Expenses | | | 0.00% |
| 6 | 753 | Field Lines Expenses | | | 0.00% |
| 7 | 754 | Field Compressor Station Expenses | | | 0.00% |
| 8 | 755 | Field Compressor Station Fuel & Power | | | 0.00% |
| 9 | 756 | Field Measuring & Regulating Station Expense | | | 0.00% |
| 10 | 757 | Purification Expenses | | | 0.00% |
| 11 | 758 | Gas Well Royalties | | | 0.00% |
| 12 | 759 | Other Expenses | | | 0.00% |
| 13 | 760 | Rents | | | 0.00% |
| 14 | Total Operation - Natural Gas Production | | 0 | 0 | 0.00% |
| 15 | Production & Gathering - Maintenance | | | | |
| 16 | 761 | Maintenance Supervision & Engineering | | | 0.00% |
| 17 | 762 | Maintenance of Structures & Improvements | | | 0.00% |
| 18 | 763 | Maintenance of Producing Gas Wells | NONE | NONE | #VALUE! |
| 19 | 764 | Maintenance of Field Lines | | | 0.00% |
| 20 | 765 | Maintenance of Field Compressor Sta. Equip. | | | 0.00% |
| 21 | 766 | Maintenance of Field Meas. & Reg. Sta. Equip. | | | 0.00% |
| 22 | 767 | Maintenance of Purification Equipment | | | 0.00% |
| 23 | 768 | Maintenance of Drilling & Cleaning Equip. | | | 0.00% |
| 24 | 769 | Maintenance of Other Equipment | | | 0.00% |
| 25 | Total Maintenance- Natural Gas Prod. | | 0 | 0 | 0.00% |
| 26 | TOTAL Natural Gas Production & Gathering | | 0 | 0 | 0.00% |
| 27 | Products Extraction - Operation | | | | |
| 28 | 770 | Operation Supervision & Engineering | | | 0.00% |
| 29 | 771 | Operation Labor | | | 0.00% |
| 30 | 772 | Gas Shrinkage | | | 0.00% |
| 31 | 773 | Fuel | NONE | NONE | #VALUE! |
| 32 | 774 | Power | | | 0.00% |
| 33 | 775 | Materials | | | 0.00% |
| 34 | 776 | Operation Supplies & Expenses | | | 0.00% |
| 35 | 777 | Gas Processed by Others | | | 0.00% |
| 36 | 778 | Royalties on Products Extracted | | | 0.00% |
| 37 | 779 | Marketing Expenses | | | 0.00% |
| 38 | 780 | Products Purchased for Resale | | | 0.00% |
| 39 | 781 | Variation in Products Inventory | | | 0.00% |
| 40 | 782 (Less) | Extracted Products Used by Utility - Cr. | | | 0.00% |
| 41 | 783 | Rents | | | 0.00% |
| 42 | Total Operation - Products Extraction | | 0 | 0 | 0.00% |
| 43 | Products Extraction - Maintenance | | | | |
| 44 | 784 | Maintenance Supervision & Engineering | | | 0.00% |
| 45 | 785 | Maintenance of Structures & Improvements | | | 0.00% |
| 46 | 786 | Maintenance of Extraction & Refining Equip. | NONE | NONE | #VALUE! |
| 47 | 787 | Maintenance of Pipe Lines | | | 0.00% |
| 48 | 788 | Maintenance of Extracted Prod. Storage Equip. | | | 0.00% |
| 49 | 789 | Maintenance of Compressor Equipment | | | 0.00% |
| 50 | 790 | Maintenance of Gas Meas. & Reg. Equip. | | | 0.00% |
| 51 | 791 | Maintenance of Other Equipment | | | 0.00% |
| 52 | Total Maintenance - Products Extraction | | 0 | 0 | 0.00% |
| 53 | TOTAL Products Extraction | | 0 | 0 | 0.00% |

MONTANA OPERATION & MAINTENANCE EXPENSES

Year: 2002

| Account Number & Title | | Last Year | This Year | % Change |
|------------------------|--|-----------|-----------|----------|
| 1 | Production Expenses - continued | | | |
| 2 | | | | |
| 3 | Exploration & Development - Operation | | | |
| 4 | 795 Delay Rentals | NONE | NONE | #VALUE! |
| 5 | 796 Nonproductive Well Drilling | | | 0.00% |
| 6 | 797 Abandoned Leases | | | 0.00% |
| 7 | 798 Other Exploration | | | 0.00% |
| 8 | TOTAL Exploration & Development | 0 | 0 | 0.00% |
| 9 | | | | |
| 10 | Other Gas Supply Expenses - Operation | | | |
| 11 | 800 Natural Gas Wellhead Purchases | | | 0.00% |
| 12 | 800.1 Nat. Gas Wellhead Purch., Intracomp. Trans. | | | 0.00% |
| 13 | 801 Natural Gas Field Line Purchases | | | 0.00% |
| 14 | 802 Natural Gas Gasoline Plant Outlet Purchases | NONE | NONE | #VALUE! |
| 15 | 803 Natural Gas Transmission Line Purchases | | | 0.00% |
| 16 | 804 Natural Gas City Gate Purchases | | | 0.00% |
| 17 | 805 Other Gas Purchases | 195,689 | 194,640 | -0.54% |
| 18 | 805.1 Purchased Gas Cost Adjustments | | | 0.00% |
| 19 | 805.2 Incremental Gas Cost Adjustments | | | 0.00% |
| 20 | 806 Exchange Gas | | | 0.00% |
| 21 | 807.1 Well Expenses - Purchased Gas | | | 0.00% |
| 22 | 807.2 Operation of Purch. Gas Measuring Stations | | | 0.00% |
| 23 | 807.3 Maintenance of Purch. Gas Measuring Stations | | | 0.00% |
| 24 | 807.4 Purchased Gas Calculations Expenses | | | 0.00% |
| 25 | 807.5 Other Purchased Gas Expenses | | | 0.00% |
| 26 | 808.1 Gas Withdrawn from Storage -Dr. | | | 0.00% |
| 27 | 808.2 (Less) Gas Delivered to Storage -Cr. | | | 0.00% |
| 28 | 809.2 (Less) Deliveries of Nat. Gas for Processing-Cr. | | | 0.00% |
| 29 | 810 (Less) Gas Used for Compressor Sta. Fuel-Cr. | | | 0.00% |
| 30 | 811 (Less) Gas Used for Products Extraction-Cr. | | | 0.00% |
| 31 | 812 (Less) Gas Used for Other Utility Operations-Cr. | | | 0.00% |
| 32 | 813 Other Gas Supply Expenses | | | 0.00% |
| 33 | TOTAL Other Gas Supply Expenses | 195,689 | 194,640 | -0.54% |
| 34 | | | | |
| 35 | TOTAL PRODUCTION EXPENSES | 195,689 | 194,640 | -0.54% |

MONTANA OPERATION & MAINTENANCE EXPENSES

Year: 2002

| Account Number & Title | | Last Year | This Year | % Change |
|------------------------|---|-----------|-----------|----------|
| 1 | Storage, Terminaling & Processing Expenses | | | |
| 2 | | | | |
| 3 | Underground Storage Expenses - Operation | | | |
| 4 | 814 Operation Supervision & Engineering | | | 0.00% |
| 5 | 815 Maps & Records | | | 0.00% |
| 6 | 816 Wells Expenses | | | 0.00% |
| 7 | 817 Lines Expenses | NONE | NONE | #VALUE! |
| 8 | 818 Compressor Station Expenses | | | 0.00% |
| 9 | 819 Compressor Station Fuel & Power | | | 0.00% |
| 10 | 820 Measuring & Reg. Station Expenses | | | 0.00% |
| 11 | 821 Purification Expenses | | | 0.00% |
| 12 | 822 Exploration & Development | | | 0.00% |
| 13 | 823 Gas Losses | | | 0.00% |
| 14 | 824 Other Expenses | | | 0.00% |
| 15 | 825 Storage Well Royalties | | | 0.00% |
| 16 | 826 Rents | | | 0.00% |
| 17 | Total Operation - Underground Strg. Exp. | 0 | 0 | 0.00% |
| 18 | | | | |
| 19 | Underground Storage Expenses - Maintenance | | | |
| 20 | 830 Maintenance Supervision & Engineering | NONE | NONE | #VALUE! |
| 21 | 831 Maintenance of Structures & Improvements | | | 0.00% |
| 22 | 832 Maintenance of Reservoirs & Wells | | | 0.00% |
| 23 | 833 Maintenance of Lines | | | 0.00% |
| 24 | 834 Maintenance of Compressor Station Equip. | | | 0.00% |
| 25 | 835 Maintenance of Meas. & Reg. Sta. Equip. | | | 0.00% |
| 26 | 836 Maintenance of Purification Equipment | | | 0.00% |
| 27 | 837 Maintenance of Other Equipment | | | 0.00% |
| 28 | Total Maintenance - Underground Storage | 0 | 0 | 0.00% |
| 29 | TOTAL Underground Storage Expenses | 0 | 0 | 0.00% |
| 30 | | | | |
| 31 | Other Storage Expenses - Operation | | | |
| 32 | 840 Operation Supervision & Engineering | | | 0.00% |
| 33 | 841 Operation Labor and Expenses | NONE | NONE | #VALUE! |
| 34 | 842 Rents | | | 0.00% |
| 35 | 842.1 Fuel | | | 0.00% |
| 36 | 842.2 Power | | | 0.00% |
| 37 | 842.3 Gas Losses | | | 0.00% |
| 38 | Total Operation - Other Storage Expenses | 0 | 0 | 0.00% |
| 39 | | | | |
| 40 | Other Storage Expenses - Maintenance | | | |
| 41 | 843.1 Maintenance Supervision & Engineering | | | 0.00% |
| 42 | 843.2 Maintenance of Structures & Improvements | | | 0.00% |
| 43 | 843.3 Maintenance of Gas Holders | | | 0.00% |
| 44 | 843.4 Maintenance of Purification Equipment | NONE | NONE | #VALUE! |
| 45 | 843.6 Maintenance of Vaporizing Equipment | | | 0.00% |
| 46 | 843.7 Maintenance of Compressor Equipment | | | 0.00% |
| 47 | 843.8 Maintenance of Measuring & Reg. Equipment | | | 0.00% |
| 48 | 843.9 Maintenance of Other Equipment | | | 0.00% |
| 49 | Total Maintenance - Other Storage Exp. | 0 | 0 | 0.00% |
| 50 | TOTAL - Other Storage Expenses | 0 | 0 | 0.00% |
| 51 | | | | |
| 52 | TOTAL - STORAGE, TERMINALING & PROC. | 0 | 0 | 0.00% |

MONTANA OPERATION & MAINTENANCE EXPENSES

Year: 2002

| Account Number & Title | | | Last Year | This Year | % Change |
|------------------------|---|--|-----------|-----------|----------|
| 1 | Transmission Expenses | | | | |
| 2 | Operation | | | | |
| 3 | 850 | Operation Supervision & Engineering | | | 0.00% |
| 4 | 851 | System Control & Load Dispatching | | | 0.00% |
| 5 | 852 | Communications System Expenses | NONE | NONE | #VALUE! |
| 6 | 853 | Compressor Station Labor & Expenses | | | 0.00% |
| 7 | 854 | Gas for Compressor Station Fuel | | | 0.00% |
| 8 | 855 | Other Fuel & Power for Compressor Stations | | | 0.00% |
| 9 | 856 | Mains Expenses | | | 0.00% |
| 10 | 857 | Measuring & Regulating Station Expenses | | | 0.00% |
| 11 | 858 | Transmission & Compression of Gas by Others | | | 0.00% |
| 12 | 859 | Other Expenses | | | 0.00% |
| 13 | 860 | Rents | | | 0.00% |
| 14 | Total Operation - Transmission | | 0 | 0 | 0.00% |
| 15 | Maintenance | | | | |
| 16 | 861 | Maintenance Supervision & Engineering | | | 0.00% |
| 17 | 862 | Maintenance of Structures & Improvements | | | 0.00% |
| 18 | 863 | Maintenance of Mains | | | 0.00% |
| 19 | 864 | Maintenance of Compressor Station Equip. | NONE | NONE | #VALUE! |
| 20 | 865 | Maintenance of Measuring & Reg. Sta. Equip. | | | 0.00% |
| 21 | 866 | Maintenance of Communication Equipment | | | 0.00% |
| 22 | 867 | Maintenance of Other Equipment | | | 0.00% |
| 23 | Total Maintenance - Transmission | | 0 | 0 | 0.00% |
| 24 | TOTAL Transmission Expenses | | 0 | 0 | 0.00% |
| 25 | Distribution Expenses | | | | |
| 26 | Operation | | | | |
| 27 | 870 | Operation Supervision & Engineering | | | 0.00% |
| 28 | 871 | Distribution Load Dispatching | | | 0.00% |
| 29 | 872 | Compressor Station Labor and Expenses | | | 0.00% |
| 30 | 873 | Compressor Station Fuel and Power | 5,020 | 5,733 | 14.20% |
| 31 | 874 | Mains and Services Expenses | 120 | 6,091 | 4975.83% |
| 32 | 875 | Measuring & Reg. Station Exp.-General | | | 0.00% |
| 33 | 876 | Measuring & Reg. Station Exp.-Industrial | | | 0.00% |
| 34 | 877 | Meas. & Reg. Station Exp.-City Gate Ck. Sta. | | | 0.00% |
| 35 | 878 | Meter & House Regulator Expenses | | | 0.00% |
| 36 | 879 | Customer Installations Expenses | | | 0.00% |
| 37 | 880 | Other Expenses | 627 | 5,443 | 768.10% |
| 38 | 881 | Rents | 2,400 | 4,131 | 72.13% |
| 39 | Total Operation - Distribution | | 8,167 | 21,398 | 162.01% |
| 40 | Maintenance | | | | |
| 41 | 885 | Maintenance Supervision & Engineering | | | 0.00% |
| 42 | 886 | Maintenance of Structures & Improvements | | | 0.00% |
| 43 | 887 | Maintenance of Mains | | | 0.00% |
| 44 | 888 | Maint. of Compressor Station Equipment | | | 0.00% |
| 45 | 889 | Maint. of Meas. & Reg. Station Exp.-General | | | 0.00% |
| 46 | 890 | Maint. of Meas. & Reg. Sta. Exp.-Industrial | | | 0.00% |
| 47 | 891 | Maint. of Meas. & Reg. Sta. Equip.-City Gate | | | 0.00% |
| 48 | 892 | Maintenance of Services | | | 0.00% |
| 49 | 893 | Maintenance of Meters & House Regulators | | | 0.00% |
| 50 | 894 | Maintenance of Other Equipment | | 1,243 | #DIV/0! |
| 51 | Total Maintenance - Distribution | | 0 | 1,243 | #DIV/0! |
| 52 | TOTAL Distribution Expenses | | 8,167 | 22,641 | 177.23% |

MONTANA OPERATION & MAINTENANCE EXPENSES

Year: 2002

| Account Number & Title | | Last Year | This Year | % Change |
|------------------------|--|-----------|-----------|----------|
| 1 | | | | |
| 2 | Customer Accounts Expenses | | | |
| 3 | Operation | | | |
| 4 | 901 Supervision | | | 0.00% |
| 5 | 902 Meter Reading Expenses | | | 0.00% |
| 6 | 903 Customer Records & Collection Expenses | | | 0.00% |
| 7 | 904 Uncollectible Accounts Expenses | | | 0.00% |
| 8 | 905 Miscellaneous Customer Accounts Expenses | | | 0.00% |
| 9 | | | | |
| 10 | TOTAL Customer Accounts Expenses | 0 | 0 | 0.00% |
| 11 | | | | |
| 12 | Customer Service & Informational Expenses | | | |
| 13 | Operation | | | |
| 14 | 907 Supervision | | | 0.00% |
| 15 | 908 Customer Assistance Expenses | | | 0.00% |
| 16 | 909 Informational & Instructional Advertising Exp. | | | 0.00% |
| 17 | 910 Miscellaneous Customer Service & Info. Exp. | | | 0.00% |
| 18 | | | | |
| 19 | TOTAL Customer Service & Info. Expenses | 0 | 0 | 0.00% |
| 20 | | | | |
| 21 | Sales Expenses | | | |
| 22 | Operation | | | |
| 23 | 911 Supervision | | | 0.00% |
| 24 | 912 Demonstrating & Selling Expenses | | | 0.00% |
| 25 | 913 Advertising Expenses | | | 0.00% |
| 26 | 916 Miscellaneous Sales Expenses | | | 0.00% |
| 27 | | | | |
| 28 | TOTAL Sales Expenses | 0 | 0 | 0.00% |
| 29 | | | | |
| 30 | Administrative & General Expenses | | | |
| 31 | Operation | | | |
| 32 | 920 Administrative & General Salaries | | | 0.00% |
| 33 | 921 Office Supplies & Expenses | 3,978 | 2,299 | -42.21% |
| 34 | 922 (Less) Administrative Expenses Transferred - Cr. | | | 0.00% |
| 35 | 923 Outside Services Employed | 506 | 249 | -50.79% |
| 36 | 924 Property Insurance | 8,243 | 15,374 | 86.51% |
| 37 | 925 Injuries & Damages | | | 0.00% |
| 38 | 926 Employee Pensions & Benefits | | 992 | #DIV/0! |
| 39 | 927 Franchise Requirements | 2,885 | 3,080 | 6.76% |
| 40 | 928 Regulatory Commission Expenses | | | 0.00% |
| 41 | 929 (Less) Duplicate Charges - Cr. | | | 0.00% |
| 42 | 930.1 General Advertising Expenses | | 603 | #DIV/0! |
| 43 | 930.2 Miscellaneous General Expenses | 10,131 | 9,124 | -9.94% |
| 44 | 931 Rents | | 2,300 | #DIV/0! |
| 45 | | | | |
| 46 | TOTAL Operation - Admin. & General | 25,743 | 34,021 | 32.16% |
| 47 | Maintenance | | | |
| 48 | 935 Maintenance of General Plant | | | 0.00% |
| 49 | | | | |
| 50 | TOTAL Administrative & General Expenses | 25,743 | 34,021 | 32.16% |
| 51 | TOTAL OPERATION & MAINTENANCE EXP. | 229,599 | 251,302 | 9.45% |

MONTANA TAXES OTHER THAN INCOME

Year: 2002

| | Description of Tax | Last Year | This Year | % Change |
|----|---|--------------|--------------|----------------|
| 1 | Payroll Taxes | | | 0.00% |
| 2 | Superfund | | | 0.00% |
| 3 | Secretary of State | | | 0.00% |
| 4 | Montana Consumer Counsel | 550 | 248 | -54.91% |
| 5 | Montana PSC | 1,314 | 712 | -45.81% |
| 6 | Franchise Taxes | | | 0.00% |
| 7 | Property Taxes | 1,243 | 1,223 | -1.61% |
| 8 | Tribal Taxes | | | 0.00% |
| 9 | GMA Ga Section | 250 | | -100.00% |
| 10 | | | | 0.00% |
| 11 | | | | 0.00% |
| 12 | | | | 0.00% |
| 13 | | | | 0.00% |
| 14 | | | | 0.00% |
| 15 | | | | 0.00% |
| 16 | | | | 0.00% |
| 17 | | | | 0.00% |
| 18 | | | | 0.00% |
| 19 | | | | 0.00% |
| 20 | | | | 0.00% |
| 21 | | | | 0.00% |
| 22 | | | | 0.00% |
| 23 | | | | 0.00% |
| 24 | | | | 0.00% |
| 25 | | | | 0.00% |
| 26 | | | | 0.00% |
| 27 | | | | 0.00% |
| 28 | | | | 0.00% |
| 29 | | | | 0.00% |
| 30 | | | | 0.00% |
| 31 | | | | 0.00% |
| 32 | | | | 0.00% |
| 33 | | | | 0.00% |
| 34 | | | | 0.00% |
| 35 | | | | 0.00% |
| 36 | | | | 0.00% |
| 37 | | | | 0.00% |
| 38 | | | | 0.00% |
| 39 | | | | 0.00% |
| 40 | | | | 0.00% |
| 41 | | | | 0.00% |
| 42 | | | | 0.00% |
| 43 | | | | 0.00% |
| 44 | | | | 0.00% |
| 45 | | | | 0.00% |
| 46 | | | | 0.00% |
| 47 | | | | 0.00% |
| 48 | | | | 0.00% |
| 49 | | | | 0.00% |
| 50 | | | | 0.00% |
| 51 | TOTAL MT Taxes other than Income | 3,357 | 2,183 | -34.97% |

PAYMENTS FOR SERVICES TO PERSONS OTHER THAN EMPLOYEES

Year: 2002

| | Name of Recipient | Nature of Service | Total Company | Montana | % Montana |
|----|------------------------------------|-------------------|---------------|---------|-----------|
| 1 | None | | | | 0.00% |
| 2 | | | | | 0.00% |
| 3 | | | | | 0.00% |
| 4 | | | | | 0.00% |
| 5 | | | | | 0.00% |
| 6 | | | | | 0.00% |
| 7 | | | | | 0.00% |
| 8 | | | | | 0.00% |
| 9 | | | | | 0.00% |
| 10 | | | | | 0.00% |
| 11 | | | | | 0.00% |
| 12 | | | | | 0.00% |
| 13 | | | | | 0.00% |
| 14 | | | | | 0.00% |
| 15 | | | | | 0.00% |
| 16 | | | | | 0.00% |
| 17 | | | | | 0.00% |
| 18 | | | | | 0.00% |
| 19 | | | | | 0.00% |
| 20 | | | | | 0.00% |
| 21 | | | | | 0.00% |
| 22 | | | | | 0.00% |
| 23 | | | | | 0.00% |
| 24 | | | | | 0.00% |
| 25 | | | | | 0.00% |
| 26 | | | | | 0.00% |
| 27 | | | | | 0.00% |
| 28 | | | | | 0.00% |
| 29 | | | | | 0.00% |
| 30 | | | | | 0.00% |
| 31 | | | | | 0.00% |
| 32 | | | | | 0.00% |
| 33 | | | | | 0.00% |
| 34 | | | | | 0.00% |
| 35 | | | | | 0.00% |
| 36 | | | | | 0.00% |
| 37 | | | | | 0.00% |
| 38 | | | | | 0.00% |
| 39 | | | | | 0.00% |
| 40 | | | | | 0.00% |
| 41 | | | | | 0.00% |
| 42 | | | | | 0.00% |
| 43 | | | | | 0.00% |
| 44 | | | | | 0.00% |
| 45 | | | | | 0.00% |
| 46 | | | | | 0.00% |
| 47 | | | | | 0.00% |
| 48 | | | | | 0.00% |
| 49 | | | | | 0.00% |
| 50 | TOTAL Payments for Services | | 0 | 0 | 0.00% |

POLITICAL ACTION COMMITTEES / POLITICAL CONTRIBUTIONS Year: 2002

| | Description | Total Company | Montana | % Montana |
|----|----------------------------|---------------|---------|-----------|
| 1 | None | | | 0.00% |
| 2 | | | | 0.00% |
| 3 | | | | 0.00% |
| 4 | | | | 0.00% |
| 5 | | | | 0.00% |
| 6 | | | | 0.00% |
| 7 | | | | 0.00% |
| 8 | | | | 0.00% |
| 9 | | | | 0.00% |
| 10 | | | | 0.00% |
| 11 | | | | 0.00% |
| 12 | | | | 0.00% |
| 13 | | | | 0.00% |
| 14 | | | | 0.00% |
| 15 | | | | 0.00% |
| 16 | | | | 0.00% |
| 17 | | | | 0.00% |
| 18 | | | | 0.00% |
| 19 | | | | 0.00% |
| 20 | | | | 0.00% |
| 21 | | | | 0.00% |
| 22 | | | | 0.00% |
| 23 | | | | 0.00% |
| 24 | | | | 0.00% |
| 25 | | | | 0.00% |
| 26 | | | | 0.00% |
| 27 | | | | 0.00% |
| 28 | | | | 0.00% |
| 29 | | | | 0.00% |
| 30 | | | | 0.00% |
| 31 | | | | 0.00% |
| 32 | | | | 0.00% |
| 33 | | | | 0.00% |
| 34 | | | | 0.00% |
| 35 | | | | 0.00% |
| 36 | | | | 0.00% |
| 37 | | | | 0.00% |
| 38 | | | | 0.00% |
| 39 | | | | 0.00% |
| 40 | | | | 0.00% |
| 41 | | | | 0.00% |
| 42 | | | | 0.00% |
| 43 | | | | 0.00% |
| 44 | | | | 0.00% |
| 45 | | | | 0.00% |
| 46 | | | | 0.00% |
| 47 | | | | 0.00% |
| 48 | | | | 0.00% |
| 49 | | | | 0.00% |
| 50 | TOTAL Contributions | 0 | 0 | 0.00% |

Pension Costs

Year: 2002

| | | | | |
|----|--|----------------------------------|-----------|----------|
| 1 | Plan Name _____ | | | |
| 2 | Defined Benefit Plan? _____ | Defined Contribution Plan? _____ | | |
| 3 | Actuarial Cost Method? _____ | IRS Code: _____ | | |
| 4 | Annual Contribution by Employer: _____ | Is the Plan Over Funded? _____ | | |
| 5 | | | | |
| | Item | Current Year | Last Year | % Change |
| 6 | Change in Benefit Obligation | | | |
| 7 | Benefit obligation at beginning of year | 0 | | 0.00% |
| 8 | Service cost | | | 0.00% |
| 9 | Interest Cost | | | 0.00% |
| 10 | Plan participants' contributions | | | 0.00% |
| 11 | Amendments | None | | #VALUE! |
| 12 | Actuarial Gain | | | 0.00% |
| 13 | Acquisition | | | 0.00% |
| 14 | Benefits paid | | | 0.00% |
| 15 | Benefit obligation at end of year | 0 | 0 | 0.00% |
| 16 | Change in Plan Assets | | | |
| 17 | Fair value of plan assets at beginning of year | 0 | | 0.00% |
| 18 | Actual return on plan assets | | | 0.00% |
| 19 | Acquisition | | | 0.00% |
| 20 | Employer contribution | | | 0.00% |
| 21 | Plan participants' contributions | 0 | 0 | 0.00% |
| 22 | Benefits paid | 0 | 0 | 0.00% |
| 23 | Fair value of plan assets at end of year | 0 | 0 | 0.00% |
| 24 | Funded Status | 0 | 0 | 0.00% |
| 25 | Unrecognized net actuarial loss | | | 0.00% |
| 26 | Unrecognized prior service cost | | | 0.00% |
| 27 | Prepaid (accrued) benefit cost | 0 | 0 | 0.00% |
| 28 | | | | |
| 29 | Weighted-average Assumptions as of Year End | | | |
| 30 | Discount rate | | | 0.00% |
| 31 | Expected return on plan assets | | | 0.00% |
| 32 | Rate of compensation increase | | | 0.00% |
| 33 | | | | |
| 34 | Components of Net Periodic Benefit Costs | | | |
| 35 | Service cost | 0 | 0 | 0.00% |
| 36 | Interest cost | 0 | 0 | 0.00% |
| 37 | Expected return on plan assets | 0 | 0 | 0.00% |
| 38 | Amortization of prior service cost | | | 0.00% |
| 39 | Recognized net actuarial loss | | | 0.00% |
| 40 | Net periodic benefit cost | 0 | 0 | 0.00% |
| 41 | | | | |
| 42 | Montana Intrastate Costs: | | | |
| 43 | Pension Costs | | | 0.00% |
| 44 | Pension Costs Capitalized | | | 0.00% |
| 45 | Accumulated Pension Asset (Liability) at Year End | | | 0.00% |
| 46 | Number of Company Employees: | | | |
| 47 | Covered by the Plan | | | 0.00% |
| 48 | Not Covered by the Plan | | | 0.00% |
| 49 | Active | | | 0.00% |
| 50 | Retired | | | 0.00% |
| 51 | Deferred Vested Terminated | | | 0.00% |

Other Post Employment Benefits (OPEBS)

| | Item | Current Year | Last Year | % Change |
|----|--|--------------|-----------|----------|
| 1 | Regulatory Treatment: | | | |
| 2 | Commission authorized - most recent | | | |
| 3 | Docket number: _____ | | | |
| 4 | Order number: _____ | | | |
| 5 | Amount recovered through rates | | | 0.00% |
| 6 | Weighted-average Assumptions as of Year End | | | |
| 7 | Discount rate | | | 0.00% |
| 8 | Expected return on plan assets | | | 0.00% |
| 9 | Medical Cost Inflation Rate | | | 0.00% |
| 10 | Actuarial Cost Method | | | 0.00% |
| 11 | Rate of compensation increase | | | 0.00% |
| 12 | List each method used to fund OPEBs (ie: VEBA, 401(h)) and if tax advantaged: | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | Describe any Changes to the Benefit Plan: | | | |
| 16 | | | | |
| 17 | TOTAL COMPANY | | | |
| 18 | Change in Benefit Obligation | | | |
| 19 | Benefit obligation at beginning of year | 0 | | 0.00% |
| 20 | Service cost | | | 0.00% |
| 21 | Interest Cost | | | 0.00% |
| 22 | Plan participants' contributions | | | 0.00% |
| 23 | Amendments | | | 0.00% |
| 24 | Actuarial Gain | | | 0.00% |
| 25 | Acquisition | | | 0.00% |
| 26 | Benefits paid | | | 0.00% |
| 27 | Benefit obligation at end of year | 0 | 0 | 0.00% |
| 28 | Change in Plan Assets | | | |
| 29 | Fair value of plan assets at beginning of year | 0 | | 0.00% |
| 30 | Actual return on plan assets | | | 0.00% |
| 31 | Acquisition | | | 0.00% |
| 32 | Employer contribution | | | 0.00% |
| 33 | Plan participants' contributions | 0 | 0 | 0.00% |
| 34 | Benefits paid | 0 | 0 | 0.00% |
| 35 | Fair value of plan assets at end of year | 0 | 0 | 0.00% |
| 36 | Funded Status | 0 | 0 | 0.00% |
| 37 | Unrecognized net actuarial loss | | | 0.00% |
| 38 | Unrecognized prior service cost | | | 0.00% |
| 39 | Prepaid (accrued) benefit cost | 0 | 0 | 0.00% |
| 40 | Components of Net Periodic Benefit Costs | | | |
| 41 | Service cost | 0 | 0 | 0.00% |
| 42 | Interest cost | 0 | 0 | 0.00% |
| 43 | Expected return on plan assets | 0 | 0 | 0.00% |
| 44 | Amortization of prior service cost | | | 0.00% |
| 45 | Recognized net actuarial loss | | | 0.00% |
| 46 | Net periodic benefit cost | 0 | 0 | 0.00% |
| 47 | Accumulated Post Retirement Benefit Obligation | | | |
| 48 | Amount Funded through VEBA | | | 0.00% |
| 49 | Amount Funded through 401(h) | | | 0.00% |
| 50 | Amount Funded through Other _____ | | | 0.00% |
| 51 | TOTAL | 0 | 0 | 0.00% |
| 52 | Amount that was tax deductible - VEBA | | | 0.00% |
| 53 | Amount that was tax deductible - 401(h) | | | 0.00% |
| 54 | Amount that was tax deductible - Other _____ | | | 0.00% |
| 55 | TOTAL | 0 | 0 | 0.00% |

Year: 2002

Other Post Employment Benefits (OPEBS) Continued

| | Item | Current Year | Last Year | % Change |
|----|---|--------------|-----------|----------|
| 1 | Number of Company Employees: | | | |
| 2 | Covered by the Plan | None | | #VALUE! |
| 3 | Not Covered by the Plan | | | 0.00% |
| 4 | Active | | | 0.00% |
| 5 | Retired | | | 0.00% |
| 6 | Spouses/Dependents covered by the Plan | | | 0.00% |
| 7 | Montana | | | |
| 8 | Change in Benefit Obligation | | | |
| 9 | Benefit obligation at beginning of year | 0 | | 0.00% |
| 10 | Service cost | | | 0.00% |
| 11 | Interest Cost | | | 0.00% |
| 12 | Plan participants' contributions | | | 0.00% |
| 13 | Amendments | | | 0.00% |
| 14 | Actuarial Gain | | | 0.00% |
| 15 | Acquisition | | | 0.00% |
| 16 | Benefits paid | | | 0.00% |
| 17 | Benefit obligation at end of year | 0 | 0 | 0.00% |
| 18 | Change in Plan Assets | | | |
| 19 | Fair value of plan assets at beginning of year | 0 | | 0.00% |
| 20 | Actual return on plan assets | | | 0.00% |
| 21 | Acquisition | | | 0.00% |
| 22 | Employer contribution | | | 0.00% |
| 23 | Plan participants' contributions | 0 | 0 | 0.00% |
| 24 | Benefits paid | 0 | 0 | 0.00% |
| 25 | Fair value of plan assets at end of year | 0 | 0 | 0.00% |
| 26 | Funded Status | 0 | 0 | 0.00% |
| 27 | Unrecognized net actuarial loss | | | 0.00% |
| 28 | Unrecognized prior service cost | | | 0.00% |
| 29 | Prepaid (accrued) benefit cost | 0 | 0 | 0.00% |
| 30 | Components of Net Periodic Benefit Costs | | | |
| 31 | Service cost | 0 | 0 | 0.00% |
| 32 | Interest cost | 0 | 0 | 0.00% |
| 33 | Expected return on plan assets | 0 | 0 | 0.00% |
| 34 | Amortization of prior service cost | | | 0.00% |
| 35 | Recognized net actuarial loss | | | 0.00% |
| 36 | Net periodic benefit cost | 0 | 0 | 0.00% |
| 37 | Accumulated Post Retirement Benefit Obligation | | | |
| 38 | Amount Funded through VEBA | | | 0.00% |
| 39 | Amount Funded through 401(h) | | | 0.00% |
| 40 | Amount Funded through other _____ | | | 0.00% |
| 41 | TOTAL | 0 | 0 | 0.00% |
| 42 | Amount that was tax deductible - VEBA | | | 0.00% |
| 43 | Amount that was tax deductible - 401(h) | | | 0.00% |
| 44 | Amount that was tax deductible - Other | | | 0.00% |
| 45 | TOTAL | 0 | 0 | 0.00% |
| 46 | Montana Intrastate Costs: | | | |
| 47 | Pension Costs | | | 0.00% |
| 48 | Pension Costs Capitalized | | | 0.00% |
| 49 | Accumulated Pension Asset (Liability) at Year End | | | 0.00% |
| 50 | Number of Montana Employees: | | | |
| 51 | Covered by the Plan | | | 0.00% |
| 52 | Not Covered by the Plan | | | 0.00% |
| 53 | Active | | | 0.00% |
| 54 | Retired | | | 0.00% |
| 55 | Spouses/Dependents covered by the Plan | | | 0.00% |

TOP TEN MONTANA COMPENSATED EMPLOYEES (ASSIGNED OR ALLOCATED)

| Line No. | Name/Title | Base Salary | Bonuses | Other | Total Compensation | Total Compensation Last Year | % Increase Total Compensation |
|----------|------------|-------------|---------|-------|--------------------|------------------------------|-------------------------------|
| 1 | | | | | 0 | | 0% |
| 2 | | | | | 0 | | 0% |
| 3 | | | | | 0 | | 0% |
| 4 | | | | | 0 | | 0% |
| 5 | | | | | 0 | | 0% |
| 6 | | | | | 0 | | 0% |
| 7 | | | | | 0 | | 0% |
| 8 | | | | | 0 | | 0% |
| 9 | | | | | 0 | | 0% |
| 10 | | | | | 0 | | 0% |

COMPENSATION OF TOP 5 CORPORATE EMPLOYEES - SEC INFORMATION

| Line No. | Name/Title | Base Salary | Bonuses | Other | Total Compensation | Total Compensation Last Year | % Increase Total Compensation |
|----------|------------|-------------|---------|-------|--------------------|------------------------------|-------------------------------|
| 1 | | | | | 0 | | 0% |
| 2 | | | | | 0 | | 0% |
| 3 | | | | | 0 | | 0% |
| 4 | | | | | 0 | | 0% |
| | | | | None | | | |
| 5 | | | | | 0 | | 0% |

BALANCE SHEET

Year: 2002

| | Account Number & Title | Last Year | This Year | % Change |
|----|--|-----------|-----------|----------|
| 1 | Assets and Other Debits | | | |
| 2 | Utility Plant | | | |
| 3 | 101 Gas Plant in Service | | | 0% |
| 4 | 101.1 Property Under Capital Leases | | | 0% |
| 5 | 102 Gas Plant Purchased or Sold | | | 0% |
| 6 | 104 Gas Plant Leased to Others | | | 0% |
| 7 | 105 Gas Plant Held for Future Use | | | 0% |
| 8 | 105.1 Production Properties Held for Future Use | | | 0% |
| 9 | 106 Completed Constr. Not Classified - Gas | | | 0% |
| 10 | 107 Construction Work in Progress - Gas | | | 0% |
| 11 | 108 (Less) Accumulated Depreciation | | | 0% |
| 12 | 111 (Less) Accumulated Amortization & Depletion | | | 0% |
| 13 | 114 Gas Plant Acquisition Adjustments | | | 0% |
| 14 | 115 (Less) Accum. Amort. Gas Plant Acq. Adj. | | | 0% |
| 15 | 116 Other Gas Plant Adjustments | | | 0% |
| 16 | 117 Gas Stored Underground - Noncurrent | | | 0% |
| 17 | 118 Other Utility Plant | | | 0% |
| 18 | 119 Accum. Depr. and Amort. - Other Util. Plant | | | 0% |
| 19 | TOTAL Utility Plant | 0 | 0 | 0% |
| 20 | Other Property & Investments | | | |
| 21 | 121 Nonutility Property | | | 0% |
| 22 | 122 (Less) Accum. Depr. & Amort. of Nonutil. Prop. | | | 0% |
| 23 | 123 Investments in Associated Companies | | | 0% |
| 24 | 123.1 Investments in Subsidiary Companies | | | 0% |
| 25 | 124 Other Investments | | | 0% |
| 26 | 125 Sinking Funds | | | 0% |
| 27 | TOTAL Other Property & Investments | 0 | 0 | 0% |
| 28 | Current & Accrued Assets | | | |
| 29 | 131 Cash | | | 0% |
| 30 | 132-134 Special Deposits | | | 0% |
| 31 | 135 Working Funds | | | 0% |
| 32 | 136 Temporary Cash Investments | | | 0% |
| 33 | 141 Notes Receivable | | | 0% |
| 34 | 142 Customer Accounts Receivable | | | 0% |
| 35 | 143 Other Accounts Receivable | | | 0% |
| 36 | 144 (Less) Accum. Provision for Uncollectible Accts. | | | 0% |
| 37 | 145 Notes Receivable - Associated Companies | | | 0% |
| 38 | 146 Accounts Receivable - Associated Companies | | | 0% |
| 39 | 151 Fuel Stock | | | 0% |
| 40 | 152 Fuel Stock Expenses Undistributed | | | 0% |
| 41 | 153 Residuals and Extracted Products | | | 0% |
| 42 | 154 Plant Materials and Operating Supplies | | | 0% |
| 43 | 155 Merchandise | | | 0% |
| 44 | 156 Other Material & Supplies | | | 0% |
| 45 | 163 Stores Expense Undistributed | | | 0% |
| 46 | 164.1 Gas Stored Underground - Current | | | 0% |
| 47 | 165 Prepayments | | | 0% |
| 48 | 166 Advances for Gas Explor., Devl. & Production | | | 0% |
| 49 | 171 Interest & Dividends Receivable | | | 0% |
| 50 | 172 Rents Receivable | | | 0% |
| 51 | 173 Accrued Utility Revenues | | | 0% |
| 52 | 174 Miscellaneous Current & Accrued Assets | | | 0% |
| 53 | TOTAL Current & Accrued Assets | 0 | 0 | 0% |

BALANCE SHEET

Year: 2002

| | Account Number & Title | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1 | Assets and Other Debits (cont.) | | | |
| 2 | | | | |
| 3 | Deferred Debits | | | |
| 4 | | | | |
| 5 | 181 Unamortized Debt Expense | | | 0% |
| 6 | 182.1 Extraordinary Property Losses | | | 0% |
| 7 | 182.2 Unrecovered Plant & Regulatory Study Costs | | | 0% |
| 8 | 183.1 Prelim. Nat. Gas Survey & Investigation Chrg. | | | 0% |
| 9 | 183.2 Other Prelim. Nat. Gas Survey & Invtg. Chrgs. | | | 0% |
| 10 | 184 Clearing Accounts | | | 0% |
| 11 | 185 Temporary Facilities | | | 0% |
| 12 | 186 Miscellaneous Deferred Debits | | | 0% |
| 13 | 187 Deferred Losses from Disposition of Util. Plant | | | 0% |
| 14 | 188 Research, Devel. & Demonstration Expend. | | | 0% |
| 15 | 189 Unamortized Loss on Reacquired Debt | | | 0% |
| 16 | 190 Accumulated Deferred Income Taxes | | | 0% |
| 17 | 191 Unrecovered Purchased Gas Costs | | | 0% |
| 18 | 192.1 Unrecovered Incremental Gas Costs | | | 0% |
| 19 | 192.2 Unrecovered Incremental Surcharges | | | 0% |
| 20 | TOTAL Deferred Debits | 0 | 0 | 0% |
| 21 | | | | |
| 22 | TOTAL ASSETS & OTHER DEBITS | 0 | 0 | 0% |
| | | | | |
| | Account Number & Title | Last Year | This Year | % Change |
| 23 | Liabilities and Other Credits | | | |
| 24 | | | | |
| 25 | Proprietary Capital | | | |
| 26 | | | | |
| 27 | 201 Common Stock Issued | | | 0% |
| 28 | 202 Common Stock Subscribed | | | 0% |
| 29 | 204 Preferred Stock Issued | | | 0% |
| 30 | 205 Preferred Stock Subscribed | | | 0% |
| 31 | 207 Premium on Capital Stock | | | 0% |
| 32 | 211 Miscellaneous Paid-In Capital | | | 0% |
| 33 | 213 (Less) Discount on Capital Stock | | | 0% |
| 34 | 214 (Less) Capital Stock Expense | | | 0% |
| 35 | 215 Appropriated Retained Earnings | | | 0% |
| 36 | 216 Unappropriated Retained Earnings | | | 0% |
| 37 | 217 (Less) Reacquired Capital Stock | | | 0% |
| 38 | TOTAL Proprietary Capital | 0 | 0 | 0% |
| 39 | | | | |
| 40 | Long Term Debt | | | |
| 41 | | | | |
| 42 | 221 Bonds | | | 0% |
| 43 | 222 (Less) Reacquired Bonds | | | 0% |
| 44 | 223 Advances from Associated Companies | | | 0% |
| 45 | 224 Other Long Term Debt | | | 0% |
| 46 | 225 Unamortized Premium on Long Term Debt | | | 0% |
| 47 | 226 (Less) Unamort. Discount on L-Term Debt-Dr. | | | 0% |
| 48 | TOTAL Long Term Debt | 0 | 0 | 0% |

BALANCE SHEET

Year: 2002

| | Account Number & Title | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1 | | | | |
| 2 | Total Liabilities and Other Credits (cont.) | | | |
| 3 | | | | |
| 4 | Other Noncurrent Liabilities | | | |
| 5 | | | | |
| 6 | 227 Obligations Under Cap. Leases - Noncurrent | | | 0% |
| 7 | 228.1 Accumulated Provision for Property Insurance | | | 0% |
| 8 | 228.2 Accumulated Provision for Injuries & Damages | | | 0% |
| 9 | 228.3 Accumulated Provision for Pensions & Benefits | | | 0% |
| 10 | 228.4 Accumulated Misc. Operating Provisions | | | 0% |
| 11 | 229 Accumulated Provision for Rate Refunds | | | 0% |
| 12 | TOTAL Other Noncurrent Liabilities | 0 | 0 | 0% |
| 13 | | | | |
| 14 | Current & Accrued Liabilities | | | |
| 15 | | | | |
| 16 | 231 Notes Payable | | | 0% |
| 17 | 232 Accounts Payable | | | 0% |
| 18 | 233 Notes Payable to Associated Companies | | | 0% |
| 19 | 234 Accounts Payable to Associated Companies | | | 0% |
| 20 | 235 Customer Deposits | | | 0% |
| 21 | 236 Taxes Accrued | | | 0% |
| 22 | 237 Interest Accrued | | | 0% |
| 23 | 238 Dividends Declared | | | 0% |
| 24 | 239 Matured Long Term Debt | | | 0% |
| 25 | 240 Matured Interest | | | 0% |
| 26 | 241 Tax Collections Payable | | | 0% |
| 27 | 242 Miscellaneous Current & Accrued Liabilities | | | 0% |
| 28 | 243 Obligations Under Capital Leases - Current | | | 0% |
| 29 | TOTAL Current & Accrued Liabilities | 0 | 0 | 0% |
| 30 | | | | |
| 31 | Deferred Credits | | | |
| 32 | | | | |
| 33 | 252 Customer Advances for Construction | | | 0% |
| 34 | 253 Other Deferred Credits | | | 0% |
| 35 | 255 Accumulated Deferred Investment Tax Credits | | | 0% |
| 36 | 256 Deferred Gains from Disposition Of Util. Plant | | | 0% |
| 37 | 257 Unamortized Gain on Reacquired Debt | | | 0% |
| 38 | 281-283 Accumulated Deferred Income Taxes | | | 0% |
| 39 | TOTAL Deferred Credits | 0 | 0 | 0% |
| 40 | | | | |
| 41 | TOTAL LIABILITIES & OTHER CREDITS | 0 | 0 | 0% |

MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)

Year: 2002

| | Account Number & Title | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1 | Intangible Plant | | | |
| 2 | | | | |
| 3 | 301 Organization | | | 0% |
| 4 | 302 Franchises & Consents | | | 0% |
| 5 | 303 Miscellaneous Intangible Plant | | | 0% |
| 6 | | | | |
| 7 | TOTAL Intangible Plant | 0 | 0 | 0% |
| 8 | | | | |
| 9 | Production Plant | | | |
| 10 | | | | |
| 11 | Production & Gathering Plant | | | |
| 12 | | | | |
| 13 | 325.1 Producing Lands | | | 0% |
| 14 | 325.2 Producing Leaseholds | | | 0% |
| 15 | 325.3 Gas Rights | | | 0% |
| 16 | 325.4 Rights-of-Way | | | 0% |
| 17 | 325.5 Other Land & Land Rights | | | 0% |
| 18 | 326 Gas Well Structures | | | 0% |
| 19 | 327 Field Compressor Station Structures | | | 0% |
| 20 | 328 Field Meas. & Reg. Station Structures | | | 0% |
| 21 | 329 Other Structures | | | 0% |
| 22 | 330 Producing Gas Wells-Well Construction | | | 0% |
| 23 | 331 Producing Gas Wells-Well Equipment | | | 0% |
| 24 | 332 Field Lines | | | 0% |
| 25 | 333 Field Compressor Station Equipment | | | 0% |
| 26 | 334 Field Meas. & Reg. Station Equipment | | | 0% |
| 27 | 335 Drilling & Cleaning Equipment | | | 0% |
| 28 | 336 Purification Equipment | | | 0% |
| 29 | 337 Other Equipment | | | 0% |
| 30 | 338 Unsuccessful Exploration & Dev. Costs | | | 0% |
| 31 | | | | |
| 32 | Total Production & Gathering Plant | 0 | 0 | 0% |
| 33 | | | | |
| 34 | Products Extraction Plant | | | |
| 35 | | | | |
| 36 | 340 Land & Land Rights | | | 0% |
| 37 | 341 Structures & Improvements | | | 0% |
| 38 | 342 Extraction & Refining Equipment | | | 0% |
| 39 | 343 Pipe Lines | | | 0% |
| 40 | 344 Extracted Products Storage Equipment | | | 0% |
| 41 | 345 Compressor Equipment | | | 0% |
| 42 | 346 Gas Measuring & Regulating Equipment | | | 0% |
| 43 | 347 Other Equipment | | | 0% |
| 44 | | | | |
| 45 | Total Products Extraction Plant | 0 | 0 | 0% |
| 46 | | | | |
| 47 | TOTAL Production Plant | 0 | 0 | 0% |

MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)

Year: 2002

| | Account Number & Title | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1 | | | | |
| 2 | Natural Gas Storage and Processing Plant | | | |
| 3 | | | | |
| 4 | Underground Storage Plant | | | |
| 5 | | | | |
| 6 | 350.1 Land | | | 0% |
| 7 | 350.2 Rights-of-Way | | | 0% |
| 8 | 351 Structures & Improvements | | | 0% |
| 9 | 352 Wells | | | 0% |
| 10 | 352.1 Storage Leaseholds & Rights | | | 0% |
| 11 | 352.2 Reservoirs | | | 0% |
| 12 | 352.3 Non-Recoverable Natural Gas | | | 0% |
| 13 | 353 Lines | | | 0% |
| 14 | 354 Compressor Station Equipment | | | 0% |
| 15 | 355 Measuring & Regulating Equipment | | | 0% |
| 16 | 356 Purification Equipment | | | 0% |
| 17 | 357 Other Equipment | | | 0% |
| 18 | | | | |
| 19 | Total Underground Storage Plant | 0 | 0 | 0% |
| 20 | | | | |
| 21 | Other Storage Plant | | | |
| 22 | | | | |
| 23 | 360 Land & Land Rights | | | 0% |
| 24 | 361 Structures & Improvements | | | 0% |
| 25 | 362 Gas Holders | | | 0% |
| 26 | 363 Purification Equipment | | | 0% |
| 27 | 363.1 Liquification Equipment | | | 0% |
| 28 | 363.2 Vaporizing Equipment | | | 0% |
| 29 | 363.3 Compressor Equipment | | | 0% |
| 30 | 363.4 Measuring & Regulating Equipment | | | 0% |
| 31 | 363.5 Other Equipment | | | 0% |
| 32 | | | | |
| 33 | Total Other Storage Plant | 0 | 0 | 0% |
| 34 | | | | |
| 35 | TOTAL Natural Gas Storage and Processing Plant | 0 | 0 | 0% |
| 36 | | | | |
| 37 | Transmission Plant | | | |
| 38 | | | | |
| 39 | 365.1 Land & Land Rights | | | 0% |
| 40 | 365.2 Rights-of-Way | | | 0% |
| 41 | 366 Structures & Improvements | | | 0% |
| 42 | 367 Mains | | | 0% |
| 43 | 368 Compressor Station Equipment | | | 0% |
| 44 | 369 Measuring & Reg. Station Equipment | | | 0% |
| 45 | 370 Communication Equipment | | | 0% |
| 46 | 371 Other Equipment | | | 0% |
| 47 | | | | |
| 48 | TOTAL Transmission Plant | 0 | 0 | 0% |

MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)

Year: 2002

| | Account Number & Title | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1 | | | | |
| 2 | Distribution Plant | | | |
| 3 | | | | |
| 4 | 374 Land & Land Rights | | | 0% |
| 5 | 375 Structures & Improvements | | | 0% |
| 6 | 376 Mains | | | 0% |
| 7 | 377 Compressor Station Equipment | | | 0% |
| 8 | 378 Meas. & Reg. Station Equipment-General | | | 0% |
| 9 | 379 Meas. & Reg. Station Equipment-City Gate | | | 0% |
| 10 | 380 Services | | | 0% |
| 11 | 381 Meters | | | 0% |
| 12 | 382 Meter Installations | | | 0% |
| 13 | 383 House Regulators | | | 0% |
| 14 | 384 House Regulator Installations | | | 0% |
| 15 | 385 Industrial Meas. & Reg. Station Equipment | | | 0% |
| 16 | 386 Other Prop. on Customers' Premises | | | 0% |
| 17 | 387 Other Equipment | | | 0% |
| 18 | | | | |
| 19 | TOTAL Distribution Plant | 0 | 0 | 0% |
| 20 | | | | |
| 21 | General Plant | | | |
| 22 | | | | |
| 23 | 389 Land & Land Rights | | | 0% |
| 24 | 390 Structures & Improvements | | | 0% |
| 25 | 391 Office Furniture & Equipment | | | 0% |
| 26 | 392 Transportation Equipment | | | 0% |
| 27 | 393 Stores Equipment | | | 0% |
| 28 | 394 Tools, Shop & Garage Equipment | | | 0% |
| 29 | 395 Laboratory Equipment | | | 0% |
| 30 | 396 Power Operated Equipment | | | 0% |
| 31 | 397 Communication Equipment | | | 0% |
| 32 | 398 Miscellaneous Equipment | | | 0% |
| 33 | 399 Other Tangible Property | | | 0% |
| 34 | | | | |
| 35 | TOTAL General Plant | 0 | 0 | 0% |
| 36 | | | | |
| 37 | TOTAL Gas Plant in Service | 0 | 0 | 0% |

MONTANA DEPRECIATION SUMMARY

Year: 2002

| | Functional Plant Classification | Plant Cost | Accumulated Depreciation | | Current |
|---|---------------------------------|------------|--------------------------|----------------|-----------|
| | | | Last Year Bal. | This Year Bal. | Avg. Rate |
| 1 | Production & Gathering | | | | |
| 2 | Products Extraction | | | | |
| 3 | Underground Storage | | | | |
| 4 | Other Storage | | | | |
| 5 | Transmission | | | | |
| 6 | Distribution | | | | |
| 7 | General | | | | |
| 8 | TOTAL | 0 | 0 | 0 | 0 |

MONTANA MATERIALS & SUPPLIES (ASSIGNED & ALLOCATED)

SCHEDULE 21

| | Account | Last Year Bal. | This Year Bal. | %Change |
|----|---|----------------|----------------|---------|
| 1 | | | | |
| 2 | 151 Fuel Stock | | | 0% |
| 3 | 152 Fuel Stock Expenses - Undistributed | | | 0% |
| 4 | 153 Residuals & Extracted Products | | | 0% |
| 5 | 154 Plant Materials & Operating Supplies: | | | 0% |
| 6 | Assigned to Construction (Estimated) | | | 0% |
| 7 | Assigned to Operations & Maintenance | | | 0% |
| 8 | Production Plant (Estimated) | | | 0% |
| 9 | Transmission Plant (Estimated) | | | 0% |
| 10 | Distribution Plant (Estimated) | | | 0% |
| 11 | Assigned to Other | | | 0% |
| 12 | 155 Merchandise | | | 0% |
| 13 | 156 Other Materials & Supplies | | | 0% |
| 14 | 163 Stores Expense Undistributed | | | 0% |
| 15 | | | | |
| 16 | TOTAL Materials & Supplies | 0 | 0 | 0% |

MONTANA REGULATORY CAPITAL STRUCTURE & COSTS

SCHEDULE 22

| | Commission Accepted - Most Recent | % Cap. Str. | % Cost Rate | Weighted Cost |
|----|-----------------------------------|-------------|-------------|---------------|
| 1 | Docket Number | | | |
| 2 | Order Number | | | |
| 3 | | | | |
| 4 | Common Equity | | | 0.00% |
| 5 | Preferred Stock | | | 0.00% |
| 6 | Long Term Debt | | | 0.00% |
| 7 | Other | | | 0.00% |
| 8 | TOTAL | 0.00% | | 0.00% |
| 9 | | | | |
| 10 | Actual at Year End | | | |
| 11 | | | | |
| 12 | Common Equity | | | 0.00% |
| 13 | Preferred Stock | | | 0.00% |
| 14 | Long Term Debt | | | 0.00% |
| 15 | Other | | | 0.00% |
| 16 | TOTAL | 0.00% | | 0.00% |

STATEMENT OF CASH FLOWS

Year: 2002

| | Description | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1 | | | | |
| 2 | Increase/(decrease) in Cash & Cash Equivalents: | | | |
| 3 | | | | |
| 4 | Cash Flows from Operating Activities: | | | |
| 5 | Net Income | | | 0% |
| 6 | Depreciation | | | 0% |
| 7 | Amortization | | | 0% |
| 8 | Deferred Income Taxes - Net | | | 0% |
| 9 | Investment Tax Credit Adjustments - Net | | | 0% |
| 10 | Change in Operating Receivables - Net | | | 0% |
| 11 | Change in Materials, Supplies & Inventories - Net | | | 0% |
| 12 | Change in Operating Payables & Accrued Liabilities - Net | | | 0% |
| 13 | Allowance for Funds Used During Construction (AFUDC) | | | 0% |
| 14 | Change in Other Assets & Liabilities - Net | | | 0% |
| 15 | Other Operating Activities (explained on attached page) | | | 0% |
| 16 | Net Cash Provided by/(Used in) Operating Activities | 0 | 0 | 0% |
| 17 | | | | |
| 18 | Cash Inflows/Outflows From Investment Activities: | | | |
| 19 | Construction/Acquisition of Property, Plant and Equipment | | | 0% |
| 20 | (net of AFUDC & Capital Lease Related Acquisitions) | | | 0% |
| 21 | Acquisition of Other Noncurrent Assets | | | 0% |
| 22 | Proceeds from Disposal of Noncurrent Assets | | | 0% |
| 23 | Investments In and Advances to Affiliates | | | 0% |
| 24 | Contributions and Advances from Affiliates | | | 0% |
| 25 | Disposition of Investments in and Advances to Affiliates | | | 0% |
| 26 | Other Investing Activities (explained on attached page) | | | 0% |
| 27 | Net Cash Provided by/(Used in) Investing Activities | 0 | 0 | 0% |
| 28 | | | | |
| 29 | Cash Flows from Financing Activities: | | | |
| 30 | Proceeds from Issuance of: | | | 0% |
| 31 | Long-Term Debt | | | 0% |
| 32 | Preferred Stock | | | 0% |
| 33 | Common Stock | | | 0% |
| 34 | Other: | | | 0% |
| 35 | Net Increase in Short-Term Debt | | | 0% |
| 36 | Other: | | | 0% |
| 37 | Payment for Retirement of: | | | 0% |
| 38 | Long-Term Debt | | | 0% |
| 39 | Preferred Stock | | | 0% |
| 40 | Common Stock | | | 0% |
| 41 | Other: | | | 0% |
| 42 | Net Decrease in Short-Term Debt | | | 0% |
| 43 | Dividends on Preferred Stock | | | 0% |
| 44 | Dividends on Common Stock | | | 0% |
| 45 | Other Financing Activities (explained on attached page) | | | 0% |
| 46 | Net Cash Provided by (Used in) Financing Activities | 0 | 0 | 0% |
| 47 | | | | |
| 48 | Net Increase/(Decrease) in Cash and Cash Equivalents | 0 | 0 | 0% |
| 49 | Cash and Cash Equivalents at Beginning of Year | | | 0% |
| 50 | Cash and Cash Equivalents at End of Year | 0 | 0 | 0% |

Company Name: Miller Oil Company DBA The City Line

SCHEDULE 24

LONG TERM DEBT

Year: 2002

| | Description | Issue Date Mo./Yr. | Maturity Date Mo./Yr. | Principal Amount | Net Proceeds | Outstanding Per Balance Sheet | Yield to Maturity | Annual Net Cost Inc. Prem/Disc. | Total Cost % |
|----|--------------|-----------------------|--------------------------|------------------|--------------|-------------------------------|-------------------|---------------------------------|--------------|
| 1 | | | | | | | | | 0.00% |
| 2 | | | | | | | | | 0.00% |
| 3 | | | | | | | | | 0.00% |
| 4 | | | | | | | | | 0.00% |
| 5 | | | | | | | | | 0.00% |
| 6 | | | | | | | | | 0.00% |
| 7 | | | | | | | | | 0.00% |
| 8 | | | | | | | | | 0.00% |
| 9 | | | | | | | | | 0.00% |
| 10 | | | | | | | | | 0.00% |
| 11 | | | | | | | | | 0.00% |
| 12 | | | | | | | | | 0.00% |
| 13 | | | | | | | | | 0.00% |
| 14 | | | | | | | | | 0.00% |
| 15 | | | | | | | | | 0.00% |
| 16 | | | | | | | | | 0.00% |
| 17 | | | | | | | | | 0.00% |
| 18 | | | | | | | | | 0.00% |
| 19 | | | | | | | | | 0.00% |
| 20 | | | | | | | | | 0.00% |
| 21 | | | | | | | | | 0.00% |
| 22 | | | | | | | | | 0.00% |
| 23 | | | | | | | | | 0.00% |
| 24 | | | | | | | | | 0.00% |
| 25 | | | | | | | | | 0.00% |
| 26 | | | | | | | | | 0.00% |
| 27 | | | | | | | | | 0.00% |
| 28 | | | | | | | | | 0.00% |
| 29 | | | | | | | | | 0.00% |
| 30 | | | | | | | | | 0.00% |
| 31 | | | | | | | | | 0.00% |
| 32 | TOTAL | | | 0 | 0 | 0 | | 0 | 0.00% |

Company Name: Miller Oil Company DBA The City Line

SCH

PREFERRED STOCK

Year

| | Series | Issue Date Mo./Yr. | Shares Issued | Par Value | Call Price | Net Proceeds | Cost of Money | Principal Outstanding | Annual Cost |
|----|--------|--------------------------|------------------|--------------|---------------|-----------------|------------------|--------------------------|----------------|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 | | | | | | | | | |
| 30 | | | | | | | | | |
| 31 | | | | | | | | | |
| 32 | TOTAL | | | | | 0 | | 0 | 0 |

EDULE 25

F: 2002

| Embed. Cost % | |
|------------------|--|
| | |

COMMON STOCK

Year: 2002

| | | Avg. Number of Shares Outstanding | Book Value Per Share | Earnings Per Share | Dividends Per Share | Retention Ratio | Market Price HighLow | Price/ Earnings Ratio |
|----|----------------|---|----------------------------|--------------------------|---------------------------|--------------------|----------------------------|-----------------------------|
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | January | | | | | | | |
| 5 | | | | | | | | |
| 6 | February | | | | | | | |
| 7 | | | | | | | | |
| 8 | March | | | | | | | |
| 9 | | | | | | | | |
| 10 | April | | | | | | | |
| 11 | | | | | | | | |
| 12 | May | | | | | | | |
| 13 | | | | | | | | |
| 14 | June | | | | | | | |
| 15 | | | | | | | | |
| 16 | July | | | | | | | |
| 17 | | | | | | | | |
| 18 | August | | | | | | | |
| 19 | | | | | | | | |
| 20 | September | | | | | | | |
| 21 | | | | | | | | |
| 22 | October | | | | | | | |
| 23 | | | | | | | | |
| 24 | November | | | | | | | |
| 25 | | | | | | | | |
| 26 | December | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 31 | | | | | | | | |
| 32 | TOTAL Year End | | | 0 | 0 | 0.00% | | 0.0 |

MONTANA EARNED RATE OF RETURN

Year: 2002

| | Description | Last Year | This Year | % Change |
|----|---|---------------|---------------|----------------|
| 1 | Rate Base | | | |
| 2 | 101 Plant in Service | 119,948 | 143,848 | 19.93% |
| 3 | 108 (Less) Accumulated Depreciation | (38,182) | (49,712) | -30.20% |
| 4 | NET Plant in Service | 81,766 | 94,136 | 15.13% |
| 5 | | | | |
| 6 | Additions | | | |
| 7 | 154, 156 Materials & Supplies | | | 0.00% |
| 8 | 165 Prepayments | | | 0.00% |
| 9 | Other Additions | | | 0.00% |
| 10 | TOTAL Additions | 0 | 0 | 0.00% |
| 11 | | | | |
| 12 | Deductions | | | |
| 13 | 190 Accumulated Deferred Income Taxes | | | 0.00% |
| 14 | 252 Customer Advances for Construction | | | 0.00% |
| 15 | 255 Accumulated Def. Investment Tax Credits | | | 0.00% |
| 16 | Other Deductions | | | 0.00% |
| 17 | TOTAL Deductions | 0 | 0 | 0.00% |
| 18 | TOTAL Rate Base | 81,766 | 94,136 | 15.13% |
| 19 | | | | |
| 20 | Net Earnings | 72,434 | 55,755 | -23.03% |
| 21 | | | | |
| 22 | Rate of Return on Average Rate Base | | | 0.00% |
| 23 | | | | |
| 24 | Rate of Return on Average Equity | | | 0.00% |
| 25 | | | | |
| 26 | Major Normalizing Adjustments & Commission | | | |
| 27 | Ratemaking adjustments to Utility Operations | | | |
| 28 | | | | 0.00% |
| 29 | | | | 0.00% |
| 30 | | | | 0.00% |
| 31 | | | | 0.00% |
| 32 | | | | 0.00% |
| 33 | | | | 0.00% |
| 34 | | | | 0.00% |
| 35 | | | | 0.00% |
| 36 | | | | 0.00% |
| 37 | | | | 0.00% |
| 38 | | | | 0.00% |
| 39 | | | | 0.00% |
| 40 | | | | 0.00% |
| 41 | | | | 0.00% |
| 42 | | | | 0.00% |
| 43 | | | | 0.00% |
| 44 | | | | 0.00% |
| 45 | | | | 0.00% |
| 46 | | | | 0.00% |
| 47 | Adjusted Rate of Return on Average Rate Base | | | 0.00% |
| 48 | | | | |
| 49 | Adjusted Rate of Return on Average Equity | | | 0.00% |

MONTANA COMPOSITE STATISTICS

Year: 2002

| | Description | Amount |
|----|---|--------|
| 1 | | |
| 2 | Plant (Intrastate Only) (000 Omitted) | |
| 3 | | |
| 4 | 101 Plant in Service | |
| 5 | 107 Construction Work in Progress | |
| 6 | 114 Plant Acquisition Adjustments | |
| 7 | 105 Plant Held for Future Use | |
| 8 | 154, 156 Materials & Supplies | |
| 9 | (Less): | |
| 10 | 108, 111 Depreciation & Amortization Reserves | |
| 11 | 252 Contributions in Aid of Construction | |
| 12 | | |
| 13 | NET BOOK COSTS | 0 |
| 14 | | |
| 15 | Revenues & Expenses (000 Omitted) | |
| 16 | | |
| 17 | 400 Operating Revenues | |
| 18 | | |
| 19 | 403 - 407 Depreciation & Amortization Expenses | |
| 20 | Federal & State Income Taxes | |
| 21 | Other Taxes | |
| 22 | Other Operating Expenses | |
| 23 | TOTAL Operating Expenses | 0 |
| 24 | | |
| 25 | Net Operating Income | 0 |
| 26 | | |
| 27 | 415 - 421.1 Other Income | |
| 28 | 421.2 - 426.5 Other Deductions | |
| 29 | | |
| 30 | NET INCOME | 0 |
| 31 | | |
| 32 | Customers (Intrastate Only) | |
| 33 | | |
| 34 | Year End Average: | |
| 35 | Residential | |
| 36 | Commercial | |
| 37 | Industrial | |
| 38 | Other | |
| 39 | | |
| 40 | TOTAL NUMBER OF CUSTOMERS | 0 |
| 41 | | |
| 42 | Other Statistics (Intrastate Only) | |
| 43 | | |
| 44 | Average Annual Residential Use (Mcf or Dkt) | |
| 45 | Average Annual Residential Cost per (Mcf or Dkt) (\$) * | |
| 46 | * Avg annual cost = [(cost per Mcf or Dkt x annual use) + (mo. svc chrg x 12)]/annual use | |
| 47 | Average Residential Monthly Bill | |
| 48 | Gross Plant per Customer | |

MONTANA CUSTOMER INFORMATION

Year: 2002

| | City/Town | Population (Include Rural) | Residential Customers | Commercial Customers | Industrial & Other Customers | Total Customers |
|----|-------------------------|-------------------------------|--------------------------|-------------------------|------------------------------------|--------------------|
| 1 | Culbertson , MT | 800+ | 333 | 1 | | 334 |
| 2 | | | | | | 0 |
| 3 | | | | | | 0 |
| 4 | | | | | | 0 |
| 5 | | | | | | 0 |
| 6 | | | | | | 0 |
| 7 | | | | | | 0 |
| 8 | | | | | | 0 |
| 9 | | | | | | 0 |
| 10 | | | | | | 0 |
| 11 | | | | | | 0 |
| 12 | | | | | | 0 |
| 13 | | | | | | 0 |
| 14 | | | | | | 0 |
| 15 | | | | | | 0 |
| 16 | | | | | | 0 |
| 17 | | | | | | 0 |
| 18 | | | | | | 0 |
| 19 | | | | | | 0 |
| 20 | | | | | | 0 |
| 21 | | | | | | 0 |
| 22 | | | | | | 0 |
| 23 | | | | | | 0 |
| 24 | | | | | | 0 |
| 25 | | | | | | 0 |
| 26 | | | | | | 0 |
| 27 | | | | | | 0 |
| 28 | | | | | | 0 |
| 29 | | | | | | 0 |
| 30 | | | | | | 0 |
| 31 | | | | | | 0 |
| 32 | TOTAL Montana Customers | 0 | 333 | 1 | 0 | 334 |

MONTANA EMPLOYEE COUNTS

Year: 2002

| | Department | Year Beginning | Year End | Average |
|----|-------------------------|----------------|----------|---------|
| 1 | Office | 2 | 2 | 2 |
| 2 | Field | 3 | 3 | 3 |
| 3 | | | | 0 |
| 4 | | | | 0 |
| 5 | | | | 0 |
| 6 | | | | 0 |
| 7 | | | | 0 |
| 8 | | | | 0 |
| 9 | | | | 0 |
| 10 | | | | 0 |
| 11 | | | | 0 |
| 12 | | | | 0 |
| 13 | | | | 0 |
| 14 | | | | 0 |
| 15 | | | | 0 |
| 16 | | | | 0 |
| 17 | | | | 0 |
| 18 | | | | 0 |
| 19 | | | | 0 |
| 20 | | | | 0 |
| 21 | | | | 0 |
| 22 | | | | 0 |
| 23 | | | | 0 |
| 24 | | | | 0 |
| 25 | | | | 0 |
| 26 | | | | 0 |
| 27 | | | | 0 |
| 28 | | | | 0 |
| 29 | | | | 0 |
| 30 | | | | 0 |
| 31 | | | | 0 |
| 32 | | | | 0 |
| 33 | | | | 0 |
| 34 | | | | 0 |
| 35 | | | | 0 |
| 36 | | | | 0 |
| 37 | | | | 0 |
| 38 | | | | 0 |
| 39 | | | | 0 |
| 40 | | | | 0 |
| 41 | | | | 0 |
| 42 | | | | 0 |
| 43 | | | | 0 |
| 44 | | | | 0 |
| 45 | | | | 0 |
| 46 | | | | 0 |
| 47 | | | | 0 |
| 48 | | | | 0 |
| 49 | | | | 0 |
| 50 | TOTAL Montana Employees | 5 | 5 | 5 |

MONTANA CONSTRUCTION BUDGET (ASSIGNED & ALLOCATED)

Year: 2003

| | Project Description | Total Company | Total Montana |
|----|---------------------|---------------|---------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |
| 45 | | | |
| 46 | | | |
| 47 | | | |
| 48 | | | |
| 49 | | | |
| 50 | TOTAL | 0 | 0 |

TRANSMISSION SYSTEM - TOTAL COMPANY & MONTANA

Year: 2002

| Total Company | | | | |
|---------------|--------------|----------------------|--------------------------------|-------------------------------------|
| | | Peak Day of Month | Peak Day Volumes Mcf or Dkt | Total Monthly Volumes Mcf or Dkt |
| 1 | January | | | |
| 2 | February | | | |
| 3 | March | | | |
| 4 | April | | | |
| 5 | May | | | |
| 6 | June | | | |
| 7 | July | | | |
| 8 | August | | | |
| 9 | September | | | |
| 10 | October | | | |
| 11 | November | | | |
| 12 | December | | | |
| 13 | TOTAL | | | 0 |

| Montana | | | | |
|---------|--------------|----------------------|--------------------------------|-------------------------------------|
| | | Peak Day of Month | Peak Day Volumes Mcf or Dkt | Total Monthly Volumes Mcf or Dkt |
| 14 | January | | | |
| 15 | February | | | |
| 16 | March | | | |
| 17 | April | | | |
| 18 | May | | | |
| 19 | June | | | |
| 20 | July | | | |
| 21 | August | | | |
| 22 | September | | | |
| 23 | October | | | |
| 24 | November | | | |
| 25 | December | | | |
| 26 | TOTAL | | | 0 |

DISTRIBUTION SYSTEM - TOTAL COMPANY & MONTANA

Year: 2002

| Total Company | | | | |
|---------------|--------------|----------------------|--------------------------------|-------------------------------------|
| | | Peak Day of Month | Peak Day Volumes Mcf or Dkt | Total Monthly Volumes Mcf or Dkt |
| 1 | January | | | |
| 2 | February | | | |
| 3 | March | | | |
| 4 | April | | | |
| 5 | May | | | |
| 6 | June | | | |
| 7 | July | | | |
| 8 | August | | | |
| 9 | September | | | |
| 10 | October | | | |
| 11 | November | | | |
| 12 | December | | | |
| 13 | TOTAL | | | 0 |

| Montana | | | | |
|---------|--------------|----------------------|--------------------------------|-------------------------------------|
| | | Peak Day of Month | Peak Day Volumes Mcf or Dkt | Total Monthly Volumes Mcf or Dkt |
| 14 | January | | | |
| 15 | February | | | |
| 16 | March | | | |
| 17 | April | | | |
| 18 | May | | | |
| 19 | June | | | |
| 20 | July | | | |
| 21 | August | | | |
| 22 | September | | | |
| 23 | October | | | |
| 24 | November | | | |
| 25 | December | | | |
| 26 | TOTAL | | | 0 |

STORAGE SYSTEM - TOTAL COMPANY & MONTANA

Year: 2002

| | | Total Company | | | | | | |
|----|-----------|-------------------|------------|-------------------------------|------------------------------------|-----------|------------|--------|
| | | Peak Day of Month | | Peak Day Volumes (Mcf or Dkt) | Total Monthly Volumes (Mcf or Dkt) | | | |
| | | Injection | Withdrawal | Injection | Withdrawal | Injection | Withdrawal | Losses |
| | | | | | | | | |
| 1 | January | | | | | | | |
| 2 | February | | | | | | | |
| 3 | March | | | | | | | |
| 4 | April | | | | | | | |
| 5 | May | | | | | | | |
| 6 | June | | | | | | | |
| 7 | July | | | | | | | |
| 8 | August | | | | | | | |
| 9 | September | | | | | | | |
| 10 | October | | | | | | | |
| 11 | November | | | | | | | |
| 12 | December | | | | | | | |
| 13 | TOTAL | | | | | 0 | 0 | 0 |

| | | Montana | | | | | | |
|----|-----------|-------------------|------------|-------------------------------|------------------------------------|-----------|------------|--------|
| | | Peak Day of Month | | Peak Day Volumes (Mcf or Dkt) | Total Monthly Volumes (Mcf or Dkt) | | | |
| | | Injection | Withdrawal | Injection | Withdrawal | Injection | Withdrawal | Losses |
| | | | | | | | | |
| 14 | January | | | | | | | |
| 15 | February | | | | | | | |
| 16 | March | | | | | | | |
| 17 | April | | | | | | | |
| 18 | May | | | | | | | |
| 19 | June | | | | | | | |
| 20 | July | | | | | | | |
| 21 | August | | | | | | | |
| 22 | September | | | | | | | |
| 23 | October | | | | | | | |
| 24 | November | | | | | | | |
| 25 | December | | | | | | | |
| 26 | TOTAL | | | | | 0 | 0 | 0 |

Company Name: Miller Oil Company DBA The City Line

SCHEDULE 33

SOURCES OF GAS SUPPLY

Year: 2002

| | Name of Supplier | Last Year Volumes Mcf or Dkt | This Year Volumes Mcf or Dkt | Last Year Avg. Commodity Cost | This Year Avg. Commodity Cost |
|----|--------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| 1 | Various | | 14,471 | | \$13.5228 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | Total Gas Supply Volumes | 0 | 14,471 | \$0.0000 | \$13.5228 |

MONTANA CONSERVATION & DEMAND SIDE MANAGEMENT PROGRAMS

Year: 2002

| | Program Description | Current Year Expenditures | Last Year Expenditures | % Change | Planned Savings (Mcf or Dkt) | Achieved Savings (Mcf or Dkt) | Difference |
|----|---------------------|---------------------------|------------------------|----------|------------------------------|-------------------------------|------------|
| 1 | | | | 0.00% | | | 0 |
| 2 | | | | 0.00% | | | 0 |
| 3 | | | | 0.00% | | | 0 |
| 4 | | | | 0.00% | | | 0 |
| 5 | | | | 0.00% | | | 0 |
| 6 | | | | 0.00% | | | 0 |
| 7 | | | | 0.00% | | | 0 |
| 8 | | | | 0.00% | | | 0 |
| 9 | | | | 0.00% | | | 0 |
| 10 | | | | 0.00% | | | 0 |
| 11 | | | | 0.00% | | | 0 |
| 12 | | | | 0.00% | | | 0 |
| 13 | | | | 0.00% | | | 0 |
| 14 | | | | 0.00% | | | 0 |
| 15 | | | | 0.00% | | | 0 |
| 16 | | | | 0.00% | | | 0 |
| 17 | | | | 0.00% | | | 0 |
| 18 | | | | 0.00% | | | 0 |
| 19 | | | | 0.00% | | | 0 |
| 20 | | | | 0.00% | | | 0 |
| 21 | | | | 0.00% | | | 0 |
| 22 | | | | 0.00% | | | 0 |
| 23 | | | | 0.00% | | | 0 |
| 24 | | | | 0.00% | | | 0 |
| 25 | | | | 0.00% | | | 0 |
| 26 | | | | 0.00% | | | 0 |
| 27 | | | | 0.00% | | | 0 |
| 28 | | | | 0.00% | | | 0 |
| 29 | | | | 0.00% | | | 0 |
| 30 | | | | 0.00% | | | 0 |
| 31 | | | | 0.00% | | | 0 |
| 32 | TOTAL | \$0 | \$0 | 0.00% | 0 | 0 | 0 |

Company Name: Miller Oil Company DBA The City Line

MONTANA CONSUMPTION AND REVENUES

| | | Operating Revenues | | MCF Sold | | Avg. No. of |
|----|---|--------------------|-----------------|---------------|---------------|--------------|
| | Sales of Gas | Current Year | Previous Year | Current Year | Previous Year | Current Year |
| 1 | Residential Commercial - Small Commercial - Large Industrial - Small Industrial - Large Interruptible Industrial Other Sales to Public Authorities Sales to Other Utilities Interdepartmental | \$307,539 | | 13,859 | | 316 |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | TOTAL | \$319,747 | \$0 | 14470.7 | 0 | 318 |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | Operating Revenues | | BCF Transported | | Avg. No. of | |
| 16 | | Current Year | | Previous Year | | Current Year |
| 17 | | | | | | |
| 18 | Transportation of Gas | | | | | |
| 19 | Utilities Industrial Other | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | TOTAL | \$0 | \$0 | 0 | 0 | 0 |

SCHEDULE 35

Year: 2002

Customers

Previous
Year

| |
|---|
| |
| 0 |

Customers

Previous
Year

| |
|---|
| |
| 0 |